

who shall have power to collect the same by distress upon either real or personal property.

68. The said collector, before making any distress for taxes, shall leave with the party by whom the taxes are to be paid, or at his usual place of abode, or on the property, if the party does not reside in the town, a statement showing the aggregate amount of taxes due thereon, with a notice, annexed to said statement, that unless the taxes so due are paid within thirty days thereafter, the collector will proceed, by way of distress or execution, to collect the same.

69. If, after having given thirty days' notice, as directed in the preceding section, the said taxes are not paid, the collector shall levy upon either the real or personal property of the delinquent, and sell the same at public sale, either on the premises or at some public place in said town, having first given at least ten days' notice, in writing or print, of the time and place of such sale in a number of the most public places in said town.

70. The collector shall sell so much of said property as may be necessary to pay the amount of taxes due from such delinquent, with the interest thereon, together with the costs incurred by said collector, and shall, if it be real estate, convey the property sold, upon payment of the purchase money, to the purchaser thereof.

71. The said collector shall have the same power and be entitled to the same protection, in the execution of the duties of his office, as the collectors of State taxes have and are entitled to; and the delinquent tax payer shall have the same right to redeem, and the purchaser the same remedies to recover possession of the property sold, as given to tax payers and to purchasers of lands sold by collectors of State taxes by article eighty-one of the code.

72. The burgess shall, in virtue of his office, have and exercise within the limits of the corporation all the jurisdiction and powers of a justice of the peace, except as to civil cases, and the acknowledgment of deeds; he shall see that the ordinances and by-laws are duly and faithfully executed, and may call on any officer of the town intrusted with the receipt and expenditure of public money, for a statement of his accounts, as often as he or the commissioners may think necessary, and he shall report